MANITOBA

FEMALE/MALE

INCOME TRENDS

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Manitoba
Bureau of

EXECUTIVE SUMMARY

This report presents a comparison of male and female income levels, as reported on T1 individual tax returns for the tax year 1985. It consists of an examination of average (mean) income by sex for several age groups and occupations. The average incomes are considered for taxable returns as well as all returns.

When considering incomes from all returns, the ratio of female and male average incomes has been increasing each year since 1978, that is, average female income has been getting closer to average male income. In comparison, when considering incomes from taxable returns, this ratio has been relatively stable since 1978.

The Manitoba ratio has had a tendency to be slightly higher than the Canada ratio for all returns and for taxable returns, as shown in the table below.

AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME

TAX YEAR	ALL RETURNS		TAXABLE RETURNS	
	MANITOBA	CANADA	MANITOBA	CANADA
1978	45.9%	44.5%	67.2%	64.7%
1980	46.3	46.8	65.8	64.4
1982	52.3	50.3	66.4	66.1
1984	52.9	50.9	66.5	65.6
1985	53.8	51.8	67.1	65.5

DATA SOURCE: REVENUE CANADA TAXATION

The age group with the highest ratios of female and male average incomes was the 20 to 24 Years group with 79.0% (all returns) and 89.6% (taxable returns). The age groups with the lowest ratios of female and male mean incomes were, for all returns the 25 to 49 Years group with 49.2%, and for taxable returns the 50 to 64 Years group with 60.6%.

The highest mean income ratios by occupation for all returns, occurred among Fishermen (of which there were only 820 in Manitoba for 1985) with 106.7% and Farmers with 74.9%. For taxable returns, Pensioners had the highest ratio with 80.2%, followed by Farmers with 73.9%. For all returns Salesmen had the lowest ratio (37.2%), and for taxable returns Professionals had the lowest ratio (51.2%).

CHART 1
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY YEAR - ALL RETURNS

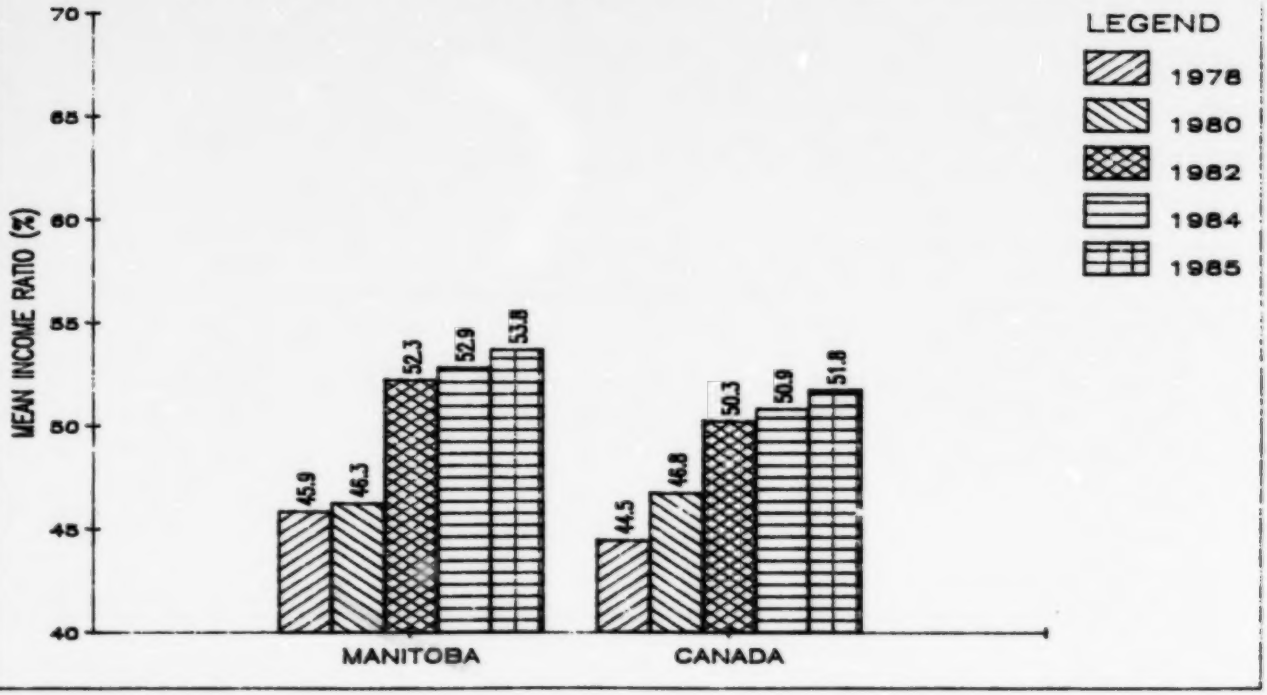


CHART 2
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY YEAR - TAXABLE RETURNS

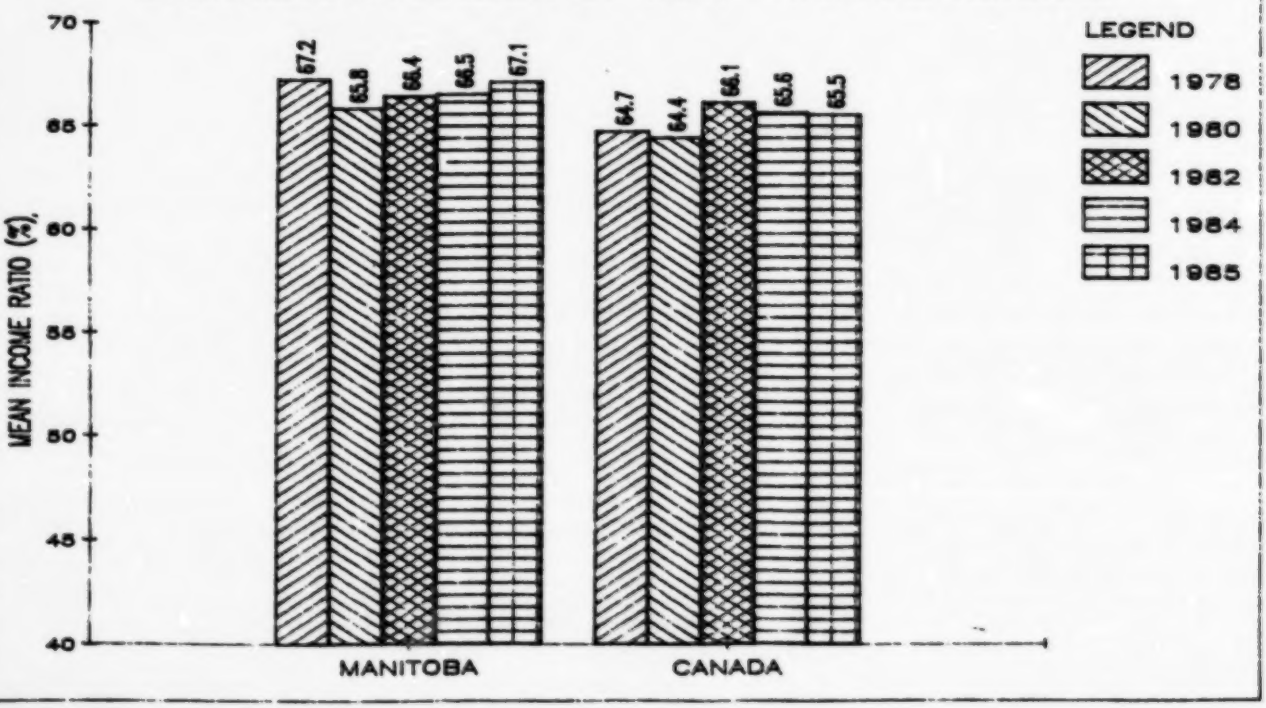


CHART 3
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY AGE GROUP - ALL RETURNS

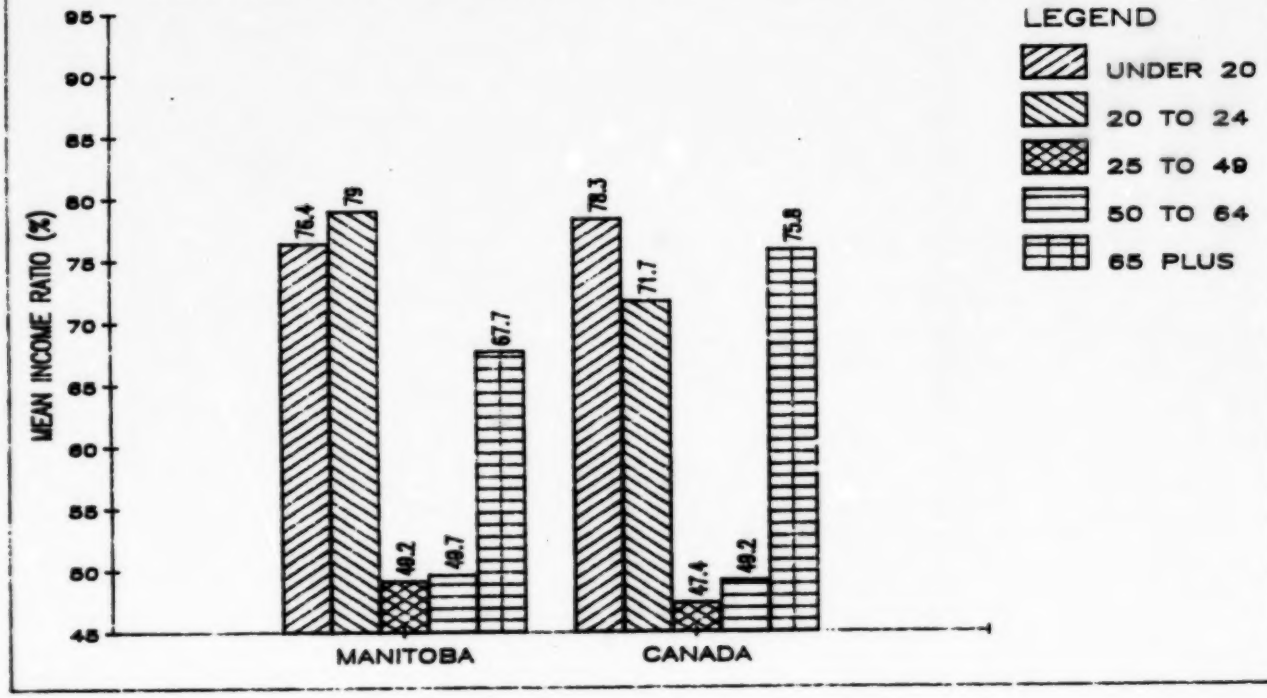


CHART 4
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY AGE GROUP - TAXABLE RETURNS

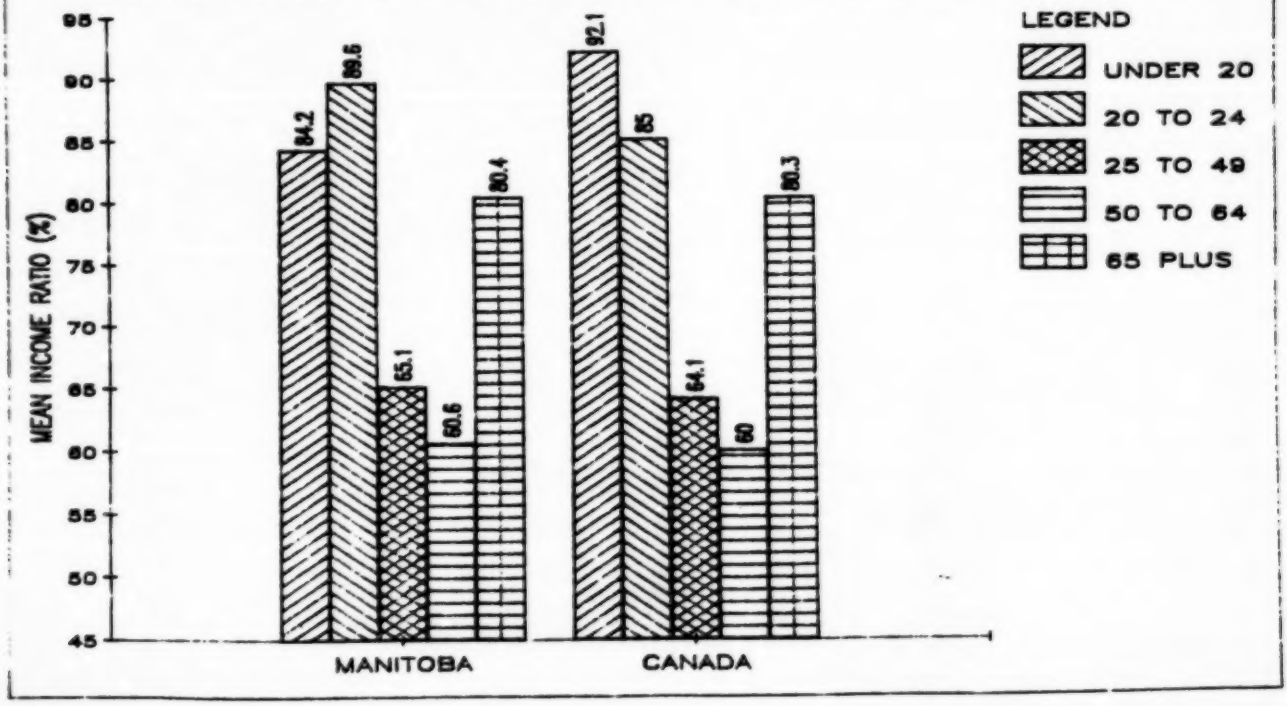


CHART 5
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY OCCUPATION - ALL RETURNS

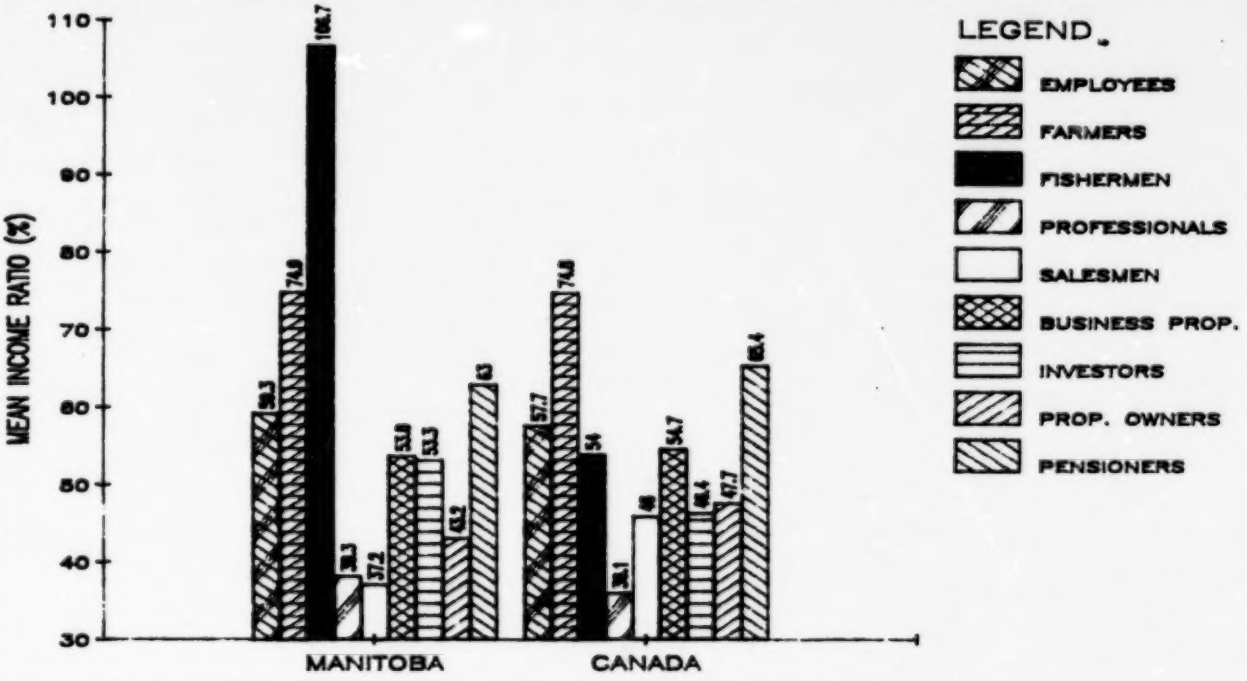
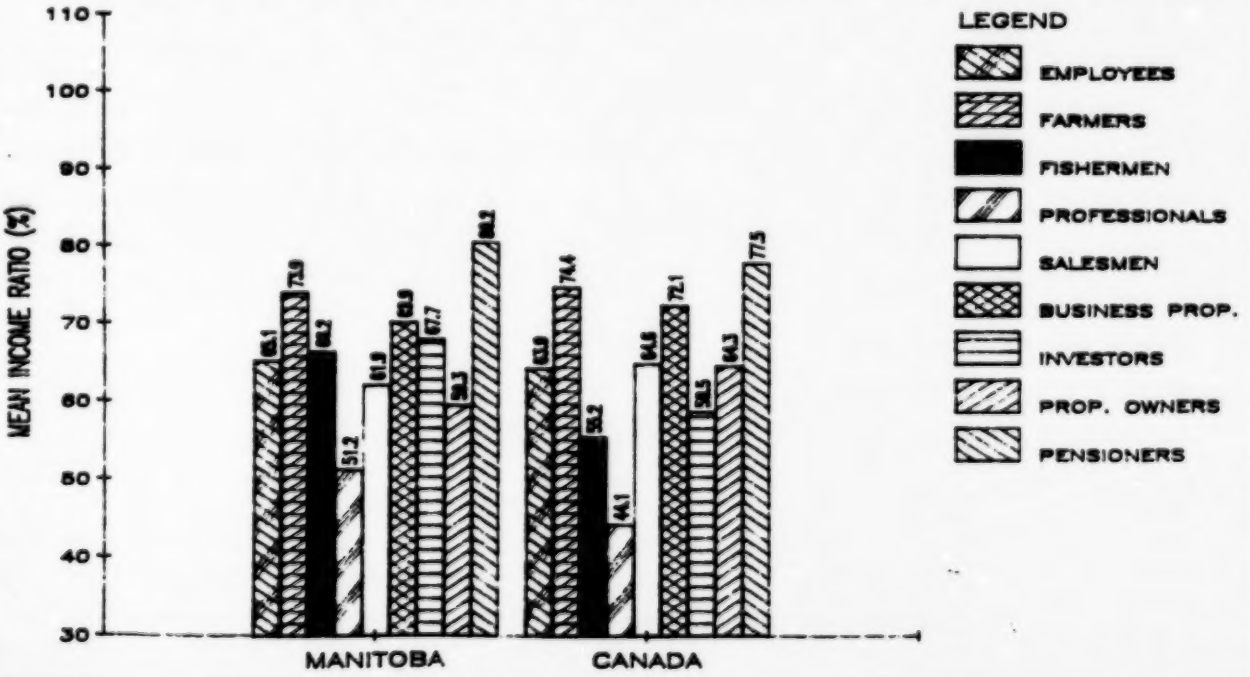


CHART 6
AVERAGE FEMALE INCOME AS A PERCENTAGE OF MALE INCOME
MANITOBA AND CANADA BY OCCUPATION - TAXABLE RETURNS



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INTRODUCTION

This report presents a comparison of male and female income levels as reported on T1 individual income tax returns. Data on total income, is presented for all Manitoba 1985 tax returns, as well as for those tax returns with a taxable income. Taxation data at the Canada level is presented for comparison purposes.

This report contains an examination of average (mean) income, by sex and by occupation. Individuals are placed into one of the following occupational groups on the basis of their principal source of reported income:

Employees
Farmers
Fishermen
Professionals
Salesmen
Business Proprietors
Investors
Property Owners
Pensioners
Unclassified

This report also contains an examination of mean income, by sex and by age. Age groups used are as follows:

Under 20 Years
20 to 24 Years
25 to 49 Years
50 to 64 Years
65 Years or More.

Appendix A provides taxation data on Manitoba for the tax years 1978, 1980, 1982 and 1984 for historical comparison purposes. Appendix B provides similar data at the Canada level.

The Canada level data presented in this report are published annually by Revenue Canada Taxation, in **Taxation Statistics**. The Manitoba data is unpublished and was obtained from Revenue Canada on a custom-tabulation basis.

When comparing the number of tax returns filed with the number of taxable returns, it appears that a large number of individuals file income tax returns primarily for the benefits of the various tax credit programs available. In general, this applies to females more than males.

Inquiries regarding this report or to obtain additional information, should be directed to David Greenwood of the Manitoba Bureau of Statistics at (204) 945-2989.

DEFINITIONS

All Returns: All income tax returns filed for a given tax year, regardless of income level or income source have been used in the tabulation of data with this heading.

Taxable Returns: Only those income tax returns filed with a taxable income for a given tax year, have been used in the tabulation of data with this heading.

Occupational Classifications

Employees: Those individuals whose principal source of income for a given tax year, was employment wages or salaries.

Farmers: Those individuals whose principal source of income for a given tax year, was farming.

Fishermen: Those individuals whose principal source of income for a given tax year, was through commercial fishing.

Professionals: Those individuals whose principal source of income for a given tax year, was through the collection of professional fees.

Salesmen: Those individuals whose principal source of income for a given tax year, was through commissioned sales.

Business Proprietors: Those individuals whose principal source of income for a given tax year, was through the ownership of or partnership in a business.

Investors: Those individuals whose principal source of income for a given tax year, was interest or other investment income.

Property Owners: Those individuals whose principal source of income for a given tax year, was derived from the rental of real estate.

Pensioners: Those individuals whose principal source of income for a given tax year, was in the form of a pension.

Unclassified: Those individuals whose principal source of income for a given tax year, was from alimony, unemployment insurance, family allowance or another unspecified source.

TABLE 1. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1985

ALL RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	18,885	5,629	16,678	4,301	76.4%
20 TO 24 YEARS	48,380	11,397	46,428	8,998	79.0
25 TO 49 YEARS	183,114	24,950	176,365	12,275	49.2
50 TO 64 YEARS	67,138	26,445	59,003	13,133	49.7
65 YEARS OR MORE	55,199	16,264	60,086	11,003	67.7
TOTAL STATING AGE	372,716	21,195	358,560	11,408	53.8
AGE NOT REPORTED	67	5,881	345	9,264	157.5
TOTAL	372,783	21,192	358,905	11,406	53.8%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 2. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1985

ALL RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	369,159	5,513	310,646	4,315	78.3%
20 TO 24 YEARS	1,024,095	12,606	1,021,723	9,042	71.7
25 TO 49 YEARS	4,390,714	28,483	4,325,940	13,508	47.4
50 TO 64 YEARS	1,599,934	31,018	1,205,515	15,258	49.2
65 YEARS OR MORE	841,351	21,525	750,019	16,318	75.8
TOTAL STATING AGE	8,225,253	25,257	7,613,843	13,088	51.8
AGE NOT REPORTED	12,110	7,072	13,280	5,850	82.7
TOTAL	8,237,363	25,230	7,627,123	13,075	51.8%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1988

INCOME BY AGE GROUP

All Returns

In Manitoba, 372,783 males filed a 1985 income tax return as did 358,905 females. The average (mean) total income reported by males was $21,192 while females reported $11,406. The ratio of female and male mean incomes for Manitoba was 53.8%, 2.0 percentage points higher than the Canada ratio in 1985.

This ratio of average incomes has been increasing each year: 45.9% in 1978, 46.3% in 1980, 52.3% in 1982, 52.9% in 1984 and 53.8% in 1985 for Manitoba; and 44.5% in 1978, 46.8% in 1980, 50.3% in 1982, 50.9% in 1984 and 51.8% in 1985 for Canada.

In the Under 20 Years group, 18,885 males and 16,678 females filed income tax returns in Manitoba for 1985. In this age group, the average female income of $4,301 was 76.4% of the average male income ($5,629).

The ratio of female and male mean incomes was highest for Manitoba taxfilers in the 20 to 24 Years group. The 46,428 female taxfilers in this age group reported, on average 79.0% as much income as the 48,380 male taxfilers. This ratio was 7.3 percentage points higher than the Canada mean income ratio for this age group.

The largest number of Manitoba taxfilers were in the 25 to 49 Years group; 183,114 males and 176,365 females. This age group had the lowest ratio of female and male average incomes, with females reporting 49.2% of the male average income. Since 1978, this age group has consistently had the lowest average income ratio, both provincially and nationally.

In the 50 to 64 Years group, the 59,003 females reported on average 49.7% as much income as the 67,138 males who filed an income tax return in Manitoba. This is comparable to the Canada average income ratio for this age group (49.2%).

The 60,086 females, in the 65 Years or More group, reported an average income of $11,003, while the 55,199 males reported an average income of $16,264. The Manitoba ratio of female to male average incomes was 67.7%, while the Canada ratio was 75.8%.

TABLE 3. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1985

TAXABLE RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	5,296	11,344	3,337	9,554	84.2%
20 TO 24 YEARS	31,240	15,587	25,301	13,967	89.6
25 TO 49 YEARS	150,036	29,310	103,582	19,084	65.1
50 TO 64 YEARS	53,071	32,088	35,749	19,432	60.6
65 YEARS OR MORE	26,899	25,756	20,736	20,717	80.4
TOTAL STATING AGE	266,542	27,539	188,705	18,475	67.1
AGE NOT REPORTED	12	7,333	205	13,205	180.1
TOTAL	266,554	27,538	188,910	18,469	67.1%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 4. CANADA TAXFILERS, MEAN INCOME AGE GROUP AND SEX: 1985

TAXABLE RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	108,929	10,787	57,121	9,930	92.1%
20 TO 24 YEARS	734,331	15,856	575,762	13,483	85.0
25 TO 49 YEARS	3,899,703	31,346	2,713,387	20,084	64.1
50 TO 64 YEARS	1,369,169	35,220	799,748	21,125	60.0
65 YEARS OR MORE	547,498	28,332	434,849	22,753	80.3
TOTAL STATING AGE	6,659,630	29,850	4,580,867	19,563	65.5
AGE NOT REPORTED	3,138	16,951	3,458	13,135	77.5
TOTAL	6,662,768	29,844	4,584,325	19,558	65.5%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1988

Taxable Returns

Of the 327,783 males who filed an income tax return, in Manitoba for 1985, 266,554 had a taxable income. Similarly, of the 358,905 females who filed, 188,910 had a taxable income. The average total income of females with taxable incomes was 67.1% that of the males.

This Manitoba ratio of female and male mean incomes is 1.6 percentage points higher than the Canada ratio for 1985, and historically, has been consistently higher than the Canada ratio, by a slight margin. Both provincially and nationally, these ratios have remained quite constant since 1978.

In the Under 20 Years group, only 3,337 females and 5,296 males had a taxable income in Manitoba for 1985. In this group, the average female income was 84.2% of the average male income. Nationally, this ratio was 92.1% for 1985; but in Manitoba, it has been as high as 96.0% (1982).

The Manitoba ratio, for 1985, of female and male mean incomes, was highest in the 20 to 24 Years group. The 25,301 females in this group claimed an average income of $13,967, and the 31,240 males in this group claimed an average income of $15,587, yielding a mean income ratio of 89.6%. This age group, had the second highest mean income ratio nationally in 1985, at 85.0%.

Of the 183,114 males and 176,365 females, in the 25 to 49 Years group, who filed a 1985 income tax return in Manitoba, 150,036 males and 103,582 females had taxable incomes. The average male income of this group was $29,310, and the average female income was $19,084, yielding a mean income ratio of 65.1%.

The lowest ratio of female and male mean incomes, in both Manitoba and Canada, was in the 50 to 64 Years group. In Manitoba this ratio was 60.6%, and in Canada it was 60.0%. Historically, this age group has tended to have the lowest mean income ratio, both provincially and nationally.

Of the 55,199 males and 60,086 females in the 65 Years or More group, who filed income taxes in Manitoba for 1985, only 26,899 males and 20,736 females had taxable incomes. The average male income of this group was $25,756, and the average female income was $20,717, yielding a mean income ratio of 80.4%.

TABLE 5. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1985

ALL RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	237,748	24,542	202,895	14,562	59.3%
FARMERS	27,426	14,359	4,620	10,755	74.9
FISHERMEN	779	7,315	41	7,805	106.7
PROFESSIONALS	4,656	54,925	1,575	21,031	38.3
SALESMEN	922	26,685	382	9,921	37.2
BUSINESS PROPRIETORS	16,410	14,571	7,810	7,840	53.8
INVESTORS	17,393	26,407	35,152	14,070	53.3
PROPERTY OWNERS	2,474	24,833	2,588	10,738	43.2
PENSIONERS	42,119	11,949	47,475	7,527	63.0
UNCLASSIFIED	22,856	5,346	56,367	1,974	36.9
TOTAL	372,783	21,192	358,905	11,406	53.8%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 6. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1985

ALL RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,875,547	27,281	4,705,809	15,734	57.7%
FARMERS	226,474	16,238	39,220	12,147	74.8
FISHERMEN	31,936	18,093	3,673	9,773	54.0
PROFESSIONALS	119,480	62,933	42,280	22,747	36.1
SALESMEN	28,256	21,401	9,817	9,850	46.0
BUSINESS PROPRIETORS	358,020	16,393	170,075	8,960	54.7
INVESTORS	325,412	35,693	751,175	16,561	46.4
PROPERTY OWNERS	64,272	26,267	66,465	12,538	47.7
PENSIONERS	717,704	15,784	530,230	10,330	65.4
UNCLASSIFIED	490,262	9,498	1,308,379	2,933	30.9
TOTAL	8,237,363	25,230	7,627,123	13,075	51.8%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1988

INCOME BY OCCUPATION

All Returns

Employees comprise the largest group of taxfilers by occupation. Of all Manitoba taxfilers for 1985, 372,783 were males of which 237,748 were classified as Employees. Similarly, 358,905 were females, of which 202,895 were classified as Employees. In this occupational group, the average female income was 59.3% of males.

The Farmers group and Fishermen group, which were both dominated by males, yielded the highest ratios of female and male mean incomes in 1985; 74.9% for Farmers and 106.7% for Fishermen. Historically, the Farmers group has consistently had the highest mean income ratios, both in Manitoba and Canada.

Of the 6,231 Professionals who filed a 1985 tax return in Manitoba, 4,656 were males. The average income of male Professionals was $54,925, while the average income of female Professionals was $21,031, yielding a mean income ratio of 38.3%.

The Salesmen group had the lowest ratio of female and male mean incomes, other than the Unclassified group. There were 922 males classified as Salesmen with an average income of $26,685, and 382 females classified as Salesmen with an average income of $9,921. The mean income ratio of this group was 37.2% in 1985, but historically has fluctuated greatly, ranging from 11.2% in 1984 to 62.1% in 1982.

In 1985, there were 16,410 male and 7,810 female Business Proprietors in Manitoba, with average incomes of $14,571 and $7,840 respectively. The ratio of female and male mean incomes for this group was 53.8%, which was equivalent to the mean income ratio of all Manitoba taxfilers in 1985, regardless of occupation.

Of the 52,545 Manitoba taxfilers classified as Investors, 35,152 were female. The ratio of female and male mean incomes for this group was 53.3%, which was 6.9 percentage points higher than the Canada ratio for Investors.

There were 2,474 males and 2,588 females, classified as Property Owners, for Manitoba in 1985. Their average incomes were $24,833 and $10,738 respectively, yielding a ratio of female and male mean incomes of 43.2%, which was 4.5 percentage points lower than the Canada ratio for Property Owners.

The Pensioners group has consistently had the second highest mean income ratio, next to the Farmers group, and in 1985 the Fishermen group. Taxfiling female Pensioners claimed an average income of 63.0% of taxfiling male pensioners. In Manitoba, this ratio has ranged from 61.9% in 1980 to 69.1% in 1982, and in Canada it has ranged from 61.0% in 1978 to 67.2% in 1982.

TABLE 7. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1985

TAXABLE RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	202,134	27,959	148,713	18,212	65.1%
FARMERS	12,235	24,621	2,008	18,192	73.9
FISHERMEN	191	14,607	24	9,667	66.2
PROFESSIONALS	4,061	62,268	968	31,877	51.2
SALESMEN	773	30,783	178	19,051	61.9
BUSINESS PROPRIETORS	10,390	20,100	3,480	14,048	69.9
INVESTORS	11,474	35,918	17,087	24,330	67.7
PROPERTY OWNERS	1,903	30,461	1,227	18,075	59.3
PENSIONERS	16,628	20,002	9,874	16,050	80.2
UNCLASSIFIED	6,765	14,294	5,351	12,034	84.2
TOTAL	266,554	27,538	188,910	18,469	67.1%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 8. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1985

TAXABLE RETURNS	MALES NUMBER OF FILERS	MALES MEAN INCOME	FEMALES NUMBER OF FILERS	FEMALES MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,160,163	30,390	3,567,665	19,420	63.9%
FARMERS	116,320	25,728	20,686	19,142	74.4
FISHERMEN	27,055	20,309	2,946	11,210	55.2
PROFESSIONALS	104,798	70,114	28,943	30,944	44.1
SALESMEN	21,189	26,754	4,678	17,295	64.6
BUSINESS PROPRIETORS	246,893	21,666	82,298	15,628	72.1
INVESTORS	229,625	45,979	396,830	26,878	58.5
PROPERTY OWNERS	45,807	34,563	31,689	22,236	64.3
PENSIONERS	428,890	21,113	222,663	16,372	77.5
UNCLASSIFIED	282,028	14,282	225,927	11,818	82.7
TOTAL	6,662,768	29,844	4,584,325	19,558	65.5%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1988

Taxable Returns

Of the 237,748 male Employees, who filed taxes in Manitoba in 1985, 202,134 had a taxable income. Similarly, of the 202,895 female Employees who filed, 148,713 had a taxable income. The ratio of female and male mean incomes for this group was 65.1%, which was 1.2 percentage points higher than the Canada ratio.

Almost one-half of the Farmers, who filed income taxes in Manitoba for 1985, had a taxable income. The ratio of female and male mean incomes for Farmers was 73.9%. In both Canada and Manitoba, the Farmers group had the third highest mean income ratio, next to the Unclassified group and the Pensioners group.

Manitoba Professionals with taxable incomes in 1985, had the lowest ratio of female and male mean incomes; that being 51.2%. Canadian Professionals with taxable incomes also had the lowest Canada ratio; that being 44.1%. This occupational group historically has had one of the lowest mean income ratios, both provincially and nationally.

There were 773 male Salesmen and 178 female Salesmen, with taxable incomes in Manitoba, for 1985. Their average incomes were $30,783 and $19,051 respectively, yielding the third lowest ratio of female and male mean incomes, at 61.9%. However, the Manitoba ratio for Salesmen has ranged from 25.3% in 1984 to 80.6% in 1982.

The 10,390 male Business Proprietors with taxable incomes, in Manitoba for 1985, had an average income of $20,100, while the 3,480 female Business Proprietors had an average income of $14,048. The mean income ratio of this group was 69.9%, which was 2.2 percentage points lower than the Canada ratio for Business Proprietors. In previous years, the Manitoba ratio had consistently been higher than the Canada Ratio.

In Manitoba, of the 17,393 male Investors who filed a return for 1985, 11,474 had a taxable income. Similarly, of the 35,152 female Investors who filed a return for 1985, only 17,087 had a taxable income. Their average incomes were $35,918 and $24,330 respectively, yielding a mean income ratio of 67.7%. This was 9.2 percentage points higher than the corresponding Canada ratio.

Property Owners with taxable incomes had the second lowest ratio of female and male mean incomes, in Manitoba for 1985. There were 1,903 males and 1,227 females in this group, with average incomes of $30,461 and $18,075 respectively, for a mean income ratio of 59.3%.

Of 42,119 male Pensioners and 47,475 female Pensioners, who filed taxes in Manitoba, only 16,628 males and 9,874 females had taxable incomes in 1985. The average male income was $20,002, while the average female income was $16,050, yielding the second highest ratio of female and male mean incomes; that being 80.2%. In 1980, the ratio for Manitoba Pensioners with a taxable income was as high as 92.9%.

APPENDIX A

Manitoba Data 1978 - 1984

TABLE 9. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1978

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	24,571	4,379	20,369	2,979	68.0%
20 TO 24 YEARS	46,064	8,919	41,751	5,695	63.9
25 TO 49 YEARS	155,352	15,690	151,749	6,270	40.0
50 TO 64 YEARS	69,779	15,501	49,828	6,964	44.9
65 YEARS OR MORE	49,500	7,971	52,468	5,059	63.5
TOTAL STATING AGE	345,266	12,835	316,192	5,890	45.9
AGE NOT REPORTED	3	X	63	1,619	--
TOTAL	345,269	12,835	316,255	5,890	45.9%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 10. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1980

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	24,687	5,260	23,248	3,542	67.3%
20 TO 24 YEARS	45,155	10,390	41,168	7,089	68.2
25 TO 49 YEARS	156,408	19,061	153,953	7,593	39.8
50 TO 64 YEARS	72,485	19,029	52,835	8,811	46.3
65 YEARS OR MORE	50,146	10,067	54,706	6,510	64.7
TOTAL STATING AGE	348,881	15,663	325,910	7,256	46.3
AGE NOT REPORTED	6	9,167	221	6,928	75.6
TOTAL	348,887	15,663	326,131	7,256	46.3%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 11. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1982

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	21,726	5,351	21,193	4,033	75.4%
20 TO 24 YEARS	41,971	11,871	45,043	8,882	74.8
25 TO 49 YEARS	165,530	22,396	163,647	10,493	46.8
50 TO 64 YEARS	68,921	23,711	57,677	11,777	49.7
65 YEARS OR MORE	55,340	13,417	57,779	9,387	70.0
TOTAL STATING AGE	353,488	18,943	345,339	9,914	52.3
AGE NOT REPORTED	147	2,755	421	8,838	320.8
TOTAL	353,635	18,943	345,760	9,914	52.3%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 12. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1984

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	20,550	5,258	15,493	3,861	73.4%
20 TO 24 YEARS	44,185	11,401	44,758	8,234	72.2
25 TO 49 YEARS	177,942	24,177	173,392	11,812	48.9
50 TO 64 YEARS	69,785	25,761	55,580	12,502	48.5
65 YEARS OR MORE	55,593	15,209	56,561	10,351	68.1
TOTAL STATING AGE	368,055	20,528	345,784	10,864	52.9
AGE NOT REPORTED	126	7,278	79	7,215	99.1
TOTAL	368,181	20,528	345,863	10,864	52.9%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 13. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1978

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	5,855	8,558	2,653	7,682	89.8%
20 TO 24 YEARS	32,728	11,135	20,268	9,196	82.6
25 TO 49 YEARS	124,360	18,266	66,435	11,828	64.8
50 TO 64 YEARS	52,231	19,177	22,708	12,313	64.2
65 YEARS OR MORE	12,557	18,205	7,769	14,578	80.1
TOTAL STATING AGE	227,731	17,197	119,833	11,561	67.2
AGE NOT REPORTED	0	0	0	0	--
TOTAL	227,731	17,197	119,833	11,561	67.2%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 14. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1980

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	7,464	10,571	3,233	8,492	80.3%
20 TO 24 YEARS	33,162	12,812	23264	10,521	82.1
25 TO 49 YEARS	132,195	21,529	74,737	13,518	62.8
50 TO 64 YEARS	56,876	23,099	27,170	14,418	62.4
65 YEARS OR MORE	17,261	19,716	10,796	16,856	85.5
TOTAL STATING AGE	246,958	20,262	139,200	13,335	65.8
AGE NOT REPORTED	6	9,167	199	7,628	83.2
TOTAL	246,964	20,262	139,399	13,327	65.8%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 15. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1982

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	6,943	10,242	3,514	9,834	96.0%
20 TO 24 YEARS	29,122	15,339	27,768	12,541	81.8
25 TO 49 YEARS	135,953	26,096	88,662	17,083	65.5
50 TO 64 YEARS	53,792	29,010	33,767	17,859	61.6
65 YEARS OR MORE	21,497	25,079	17,440	19,026	75.9
TOTAL STATING AGE	247,307	24,930	171,151	16,548	66.4
AGE NOT REPORTED	1	X	262	12,943	--
TOTAL	247,308	24,930	171,413	16,543	66.4%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 16. MANITOBA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1984

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	5,347	11,220	2,459	9,129	81.4%
20 TO 24 YEARS	26,842	16,099	21,633	13,523	84.0
25 TO 49 YEARS	143,303	28,299	97,983	18,645	65.9
50 TO 64 YEARS	53,037	31,864	32,236	18,896	59.3
65 YEARS OR MORE	23,698	26,319	17,414	20,448	77.7
TOTAL STATING AGE	252,227	27,203	171,725	18,094	66.5
AGE NOT REPORTED	0	0	0	0	--
TOTAL	252,227	27,203	171,725	18,094	66.5%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 17. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1978

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	227,391	14,678	175,296	7,995	54.5%
FARMERS, ETC.	28,958	9,225	2,125	5,983	64.9
PROFESSIONALS	4,092	25,296	862	10,325	40.8
SALESMEN	1,349	15,130	624	3,476	23.0
BUSINESS PROPRIETORS	16,776	10,838	4,580	5,907	54.5
INVESTORS, ETC.	15,337	16,639	28,570	7,627	45.8
PENSIONERS	39,619	5,566	41,243	3,570	64.1
UNCLASSIFIED	11,747	3,870	62,955	716	18.5
TOTAL	345,269	12,835	316,255	5,890	45.9%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 18. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1980

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	235,017	17,569	181,908	9,455	53.8%
FARMERS, ETC.	29,284	11,368	3,745	7,711	67.8
PROFESSIONALS	3,267	37,728	1,562	9,005	23.9
SALESMEN	754	22,558	515	6,450	28.6
BUSINESS PROPRIETORS	14,023	12,688	6,866	5,711	45.0
INVESTORS, ETC.	17,184	21,363	35,677	9,168	42.9
PENSIONERS	38,382	7,077	43,905	4,382	61.9
UNCLASSIFIED	10,976	4,152	51,953	800	19.3
TOTAL	348,887	15,663	326,131	7,256	46.3%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 19. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1982

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	222,978	21,847	192,280	12,712	58.2%
FARMERS	27,965	13,279	3,944	9,763	73.5
FISHERMEN	914	6,749	25	3,520	52.2
PROFESSIONALS	4,033	49,822	1,114	14,576	29.3
SALESMEN	1,131	17,982	296	11,162	62.1
BUSINESS PROPRIETORS	13,537	12,819	8,818	5,412	42.2
INVESTORS	20,951	24,823	45,364	11,630	46.9
PROPERTY OWNERS	2,629	26,180	1,859	9,762	37.3
PENSIONERS	41,044	8,722	40,804	6,030	69.1
UNCLASSIFIED	18,453	5,867	51,256	1,680	28.6
TOTAL	353,635	18,943	345,760	9,914	52.3%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 20. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1984

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	233,601	24,132	196,474	13,900	57.6%
FARMERS	27,100	13,550	4,324	10,478	77.3
FISHERMEN	612	7,613	0	0	0.0
PROFESSIONALS	4,399	60,069	1,480	22,305	37.1
SALESMEN	1,138	21,649	157	2,427	11.2
BUSINESS PROPRIETORS	16,755	13,720	7,840	7,453	54.3
INVESTORS	15,566	23,876	33,633	12,646	53.0
PROPERTY OWNERS	3,002	18,898	2,873	10,943	57.9
PENSIONERS	44,064	10,925	44,805	7,323	67.0
UNCLASSIFIED	21,944	5,493	54,277	1,920	35.0
TOTAL	368,181	20,528	345,863	10,864	52.9%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 21. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1978

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	187,641	16,932	105,054	11,166	65.9%
FARMERS, ETC.	10,443	16,481	508	12,569	76.3
PROFESSIONALS	2,686	35,660	408	18,483	51.8
SALESMEN	900	21,347	101	12,426	58.2
BUSINESS PROPRIETORS	9,208	16,016	1,554	12,264	76.6
INVESTORS, ETC.	7,273	26,764	7,955	16,861	63.0
PENSIONERS	6,585	12,879	2,760	11,078	86.0
UNCLASSIFIED	2,995	8,407	1,493	9,033	107.5
TOTAL	227,731	17,197	119,833	11,561	67.2%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 22. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1980

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	198,120	20,092	117,184	12,743	63.4%
FARMERS, ETC.	13,858	18,957	1,388	14,369	75.8
PROFESSIONALS	2,637	44,980	545	20,013	44.5
SALESMEN	651	24,806	258	10,810	43.6
BUSINESS PROPRIETORS	8,977	17,315	2,200	12,947	74.8
INVESTORS, ETC.	10,198	29,209	12,435	18,510	63.4
PENSIONERS	9,153	15,139	3,700	14,064	92.9
UNCLASSIFIED	3,370	10,109	1,689	11,901	117.7
TOTAL	246,964	20,262	139,399	13,327	65.8%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 23. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1982

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	189,361	24,904	136,694	16,108	64.7%
FARMERS	12,935	23,468	1,812	16,072	68.5
FISHERMEN	138	15,841	0	0	--
PROFESSIONALS	3,367	58,382	639	23,069	39.5
SALESMEN	823	22,718	148	18,304	80.6
BUSINESS PROPRIETORS	7,514	19,106	2,350	14,531	76.1
INVESTORS	13,236	33,894	20,204	20,825	61.4
PROPERTY OWNERS	1,552	38,637	714	18,501	47.9
PENSIONERS	11,058	17,486	5,365	14,766	84.4
UNCLASSIFIED	7,324	11,342	3,487	11,467	101.1
TOTAL	247,308	24,930	171,413	16,543	66.4%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 24. MANITOBA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1984

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	INCOME RATIO
EMPLOYEES	194,435	27,736	136,699	17,875	64.4%
FARMERS	11,390	23,891	1,956	17,164	71.8
FISHERMEN	147	13,748	0	0	--
PROFESSIONALS	3,427	65,794	973	30,557	46.4
SALESMEN	664	32,139	22	8,136	25.3
BUSINESS PROPRIETORS	9,916	19,390	2,761	14,363	74.1
INVESTORS	9,598	34,615	14,047	23,933	69.1
PROPERTY OWNERS	1,706	26,939	1,245	19,219	71.3
PENSIONERS	14,772	19,515	8,851	15,625	80.1
UNCLASSIFIED	6,172	14,380	5,171	12,011	83.5
TOTAL	252,227	27,203	171,725	18,094	66.5%

DATA SOURCE: REVENUE CANADA TAXATION

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APPENDIX B

Canada Data 1978 - 1984

TABLE 25. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1978

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	583,805	4,516	446,971	3,406	75.4%
20 TO 24 YEARS	1,081,634	9,399	1,026,547	5,935	63.2
25 TO 49 YEARS	3,811,160	17,563	3,478,851	6,682	38.0
50 TO 64 YEARS	1,452,908	17,968	979,553	8,215	45.7
65 YEARS OR MORE	755,013	10,053	699,357	6,664	66.3
TOTAL STATING AGE	7,684,520	14,761	6,631,279	6,570	44.5
AGE NOT REPORTED	1,065	4,056	3,449	2,938	72.4
TOTAL	7,685,585	14,760	6,634,728	6,568	44.5%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 26. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1980

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	566,184	5,142	448,899	3,910	76.1%
20 TO 24 YEARS	1,096,287	11,133	1,037,285	7,053	63.3
25 TO 49 YEARS	3,966,400	21,155	3,702,278	8,662	40.9
50 TO 64 YEARS	1,526,004	22,436	1,085,480	10,301	45.9
65 YEARS OR MORE	729,037	14,489	600,825	10,519	72.6
TOTAL STATING AGE	7,883,912	18,243	6,874,767	8,530	46.8
AGE NOT REPORTED	2,115	9,296	4,084	5,422	58.3
TOTAL	7,886,027	18,241	6,878,851	8,528	46.8%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 27. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1982

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	447,490	5,613	369,593	4,364	77.7%
20 TO 24 YEARS	1,076,232	12,260	1,075,606	8,538	69.6
25 TO 49 YEARS	4,100,078	25,074	3,955,813	11,276	45.0
50 TO 64 YEARS	1,563,514	27,451	1,175,844	13,105	47.7
65 YEARS OR MORE	771,685	18,291	680,822	14,249	77.9
TOTAL STATING AGE	7,958,999	22,056	7,257,678	11,094	50.3
AGE NOT REPORTED	1,633	6,478	2,553	7,387	114.0
TOTAL	7,960,632	22,053	7,260,231	11,092	50.3%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 28. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1984

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	365,756	5,308	302,269	4,252	80.1%
20 TO 24 YEARS	1,035,921	12,316	1,052,703	8,676	70.4
25 TO 49 YEARS	4,268,670	27,064	4,197,702	12,612	46.6
50 TO 64 YEARS	1,599,061	29,185	1,192,950	13,902	47.6
65 YEARS OR MORE	800,471	19,930	711,476	15,076	75.6
TOTAL STATING AGE	8,069,879	23,897	7,457,100	12,159	50.9
AGE NOT REPORTED	11,771	7,215	13,431	5,256	72.8
TOTAL	8,081,650	23,873	7,470,531	12,147	50.9%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 29. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1978

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	187,996	8,442	93,885	7,127	84.4%
20 TO 24 YEARS	784,454	11,582	540,732	9,147	79.0
25 TO 49 YEARS	3,360,748	19,245	1,679,215	12,079	62.8
50 TO 64 YEARS	1,202,032	20,743	528,025	13,044	62.9
65 YEARS OR MORE	268,233	19,266	167,304	15,518	80.5
TOTAL STATING AGE	5,803,463	18,170	3,009,161	11,758	64.7
AGE NOT REPORTED	246	10,053	419	9,389	93.4
TOTAL	5,803,709	18,170	3,009,580	11,758	64.7%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 30. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1980

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	198,969	9,512	105,039	8,380	88.1%
20 TO 24 YEARS	838,307	13,456	590,097	10,541	78.3
25 TO 49 YEARS	3,559,920	22,966	2,026,390	14,336	62.4
50 TO 64 YEARS	1,305,037	25,384	645,725	15,468	60.9
65 YEARS OR MORE	377,188	22,251	257,815	17,743	79.7
TOTAL STATING AGE	6,279,451	21,730	3,625,066	13,990	64.4
AGE NOT REPORTED	997	17,890	1,328	11,288	63.1
TOTAL	6,280,448	21,729	3,626,394	13,989	64.4%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 31. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1982

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	155,176	10,514	82,503	9,807	93.3%
20 TO 24 YEARS	783,595	15,328	608,544	12,914	84.3
25 TO 49 YEARS	3,616,678	27,642	2,292,962	17,891	64.7
50 TO 64 YEARS	1,334,615	31,164	748,935	18,746	60.2
65 YEARS OR MORE	439,589	26,485	364,158	21,091	79.6
TOTAL STATING AGE	6,329,653	26,360	4,097,102	17,429	66.1
AGE NOT REPORTED	366	20,746	905	14,201	68.5
TOTAL	6,330,019	26,360	4,098,007	17,429	66.1%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 32. CANADA TAXFILERS, MEAN INCOME BY AGE GROUP AND SEX: 1984

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
UNDER 20 YEARS	99,505	10,784	54,962	10,011	92.8%
20 TO 24 YEARS	714,450	15,888	562,012	13,394	84.3
25 TO 49 YEARS	3,741,384	29,998	2,515,497	19,395	64.7
50 TO 64 YEARS	1,342,410	33,502	748,711	19,921	59.5
65 YEARS OR MORE	483,226	27,385	382,115	21,837	79.7
TOTAL STATING AGE	6,380,975	28,658	4,263,297	18,794	65.6
AGE NOT REPORTED	2,570	20,079	3,396	12,270	61.1
TOTAL	6,383,545	28,654	4,266,693	18,789	65.6%

DATA SOURCE: REVENUE CANADA TAXATION

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TABLE 33. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1978

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,706,125	15,845	3,862,175	8,744	55.2%
FARMERS, ETC.	273,211	11,243	26,449	7,289	64.8
PROFESSIONALS	89,415	36,022	22,641	10,607	29.4
SALESMEN	28,082	14,750	9,956	5,247	35.6
BUSINESS PROPRIETORS	369,906	12,282	115,299	5,856	47.7
INVESTORS, ETC.	294,185	20,194	549,285	8,708	43.1
PENSIONERS	566,946	6,877	523,627	4,196	61.0
UNCLASSIFIED	357,715	5,399	1,525,296	1,093	20.2
TOTAL	7,685,585	14,760	6,634,728	6,568	44.5%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 34. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1980

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,928,921	19,120	4,246,893	10,578	55.3%
FARMERS, ETC.	280,295	13,444	35,366	9,112	67.8
PROFESSIONALS	94,658	42,178	28,132	13,280	31.5
SALESMEN	23,279	17,997	10,309	5,972	33.2
BUSINESS PROPRIETORS	356,093	14,331	145,680	6,472	45.2
INVESTORS, ETC.	361,378	27,808	732,150	10,836	39.0
PENSIONERS	542,257	9,784	392,190	6,304	64.4
UNCLASSIFIED	299,146	6,178	1,288,131	1,268	20.5
TOTAL	7,886,027	18,241	6,878,851	8,528	46.8%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 35. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1982

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,693,181	23,710	4,353,696	13,640	57.5%
FARMERS	234,900	16,127	35,364	11,606	72.0
FISHERMEN	35,079	13,508	3,026	7,169	53.1
PROFESSIONALS	102,192	49,501	35,769	16,848	34.0
SALESMEN	20,650	18,503	7,982	7,487	40.5
BUSINESS PROPRIETORS	339,771	14,609	148,635	7,557	51.7
INVESTORS	391,231	34,224	892,712	13,689	40.0
PROPERTY OWNERS	58,555	23,701	55,811	9,349	39.4
PENSIONERS	574,338	12,441	414,280	8,362	67.2
UNCLASSIFIED	510,735	7,801	1,312,956	2,076	26.6
TOTAL	7,960,632	22,053	7,260,231	11,092	50.3%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 36. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1984

ALL RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,752,738	25,987	4,560,144	14,977	57.6%
FARMERS	231,634	16,639	40,106	11,325	68.1
FISHERMEN	31,961	15,253	3,478	7,446	48.8
PROFESSIONALS	114,280	59,451	40,962	20,286	34.1
SALESMEN	26,579	16,420	9,205	9,901	60.3
BUSINESS PROPRIETORS	354,824	15,863	166,817	8,580	54.1
INVESTORS	307,326	32,833	734,075	14,221	43.3
PROPERTY OWNERS	68,600	23,485	65,721	10,986	46.8
PENSIONERS	683,561	14,592	502,017	9,776	67.0
UNCLASSIFIED	510,147	8,749	1,348,006	2,628	30.0
TOTAL	8,081,650	23,861	7,470,531	12,147	50.9%

DATA SOURCE: REVENUE CANADA TAXATION

MANITOBA BUREAU OF STATISTICS MAY, 1988

TABLE 37. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1978

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	4,874,209	17,906	2,587,598	11,451	63.9%
FARMERS, ETC.	135,094	17,415	10,971	13,392	76.9
PROFESSIONALS	74,994	42,101	11,697	17,861	42.4
SALESMEN	20,083	18,857	2,822	12,741	67.6
BUSINESS PROPRIETORS	236,875	16,677	41,888	12,036	72.2
INVESTORS, ETC.	166,777	30,093	186,388	17,955	59.7
PENSIONERS	140,009	14,009	58,822	11,471	81.9
UNCLASSIFIED	155,668	8,706	109,394	7,667	88.1
TOTAL	5,803,709	18,170	3,009,580	11,758	64.7%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 38. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1980

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,164,779	21,390	3,022,214	13,509	63.2%
FARMERS, ETC.	155,223	20,012	16,974	15,543	77.7
PROFESSIONALS	80604.00	48,659	15974.00	20,896	42.9
SALESMEN	18,233	21,693	3,948	12,369	57.0
BUSINESS PROPRIETORS	246,992	18,634	56,251	13,284	71.3
INVESTORS, ETC.	245,378	36,326	307,198	20,448	56.3
PENSIONERS	221,413	15,850	94,509	13,152	83.0
UNCLASSIFIED	145,826	10,353	109,326	8,994	86.9
TOTAL	6,280,448	21,729	3,626,394	13,989	64.4%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 39. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1982

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	5,000,675	26,355	3,240,505	16,995	64.5%
FARMERS	123,459	25,809	18,885	18,491	71.6
FISHERMEN	26,556	16,212	2,044	8,991	55.5
PROFESSIONALS	87,539	56,768	22,426	24,518	43.2
SALESMEN	14,803	23,606	2,644	17,640	74.7
BUSINESS PROPRIETORS	214,380	20,504	60,681	14,852	72.4
INVESTORS	279,590	43,845	434,849	24,023	54.8
PROPERTY OWNERS	38,116	33,575	22,888	18,010	53.6
PENSIONERS	268,215	18,811	129,782	15,139	80.5
UNCLASSIFIED	276,686	11,382	163,303	10,175	89.4
TOTAL	6,330,019	26,360	4,098,007	17,429	66.1%

DATA SOURCE: REVENUE CANADA TAXATION

TABLE 40. CANADA TAXFILERS, MEAN INCOME BY OCCUPATION AND SEX: 1984

TAXABLE RETURNS	MALE NUMBER OF FILERS	MALE MEAN INCOME	FEMALE NUMBER OF FILERS	FEMALE MEAN INCOME	FEMALE/MALE INCOME RATIO
EMPLOYEES	4,988,469	29,176	3,372,109	18,732	64.2%
FARMERS	117,958	26,105	20,724	18,260	69.9
FISHERMEN	25,830	17,531	2,339	9,644	55.0
PROFESSIONALS	99,250	66,523	26,659	28,870	43.4
SALESMEN	19,607	25,147	4321.00	16,869	67.1
BUSINESS PROPRIETORS	233,440	21,567	75,604	15,209	70.5
INVESTORS	211,595	42,742	347,332	24,971	58.4
PROPERTY OWNERS	45,471	32,447	28,918	20,342	62.7
PENSIONERS	366,403	20,563	186,664	16,227	78.9
UNCLASSIFIED	275,522	13,271	202,023	11,461	86.4
TOTAL	6,383,545	28,654	4,266,693	18,789	65.6%

DATA SOURCE: REVENUE CANADA TAXATION